

		If not, where is it? In the files of the Department of Revenue
X		b. Does the series contain confidential information requiring security handling? If yes, cite law or regulation. They are income tax records Ga. Code Ann. 48-7-60 (a) and (d)
	X	c. Is this a vital record?
	X	d. Does this series have historical or long term research value?
N/A		e. When one or two documents in the file make it necessary to keep the entire file for a long period, could these documents be scheduled separately?
	X	f. Is the information contained in this series ever published? If yes, attach copy.
X		g. Is the information contained in this series ever analyzed and/or recorded in a summarized report? If yes, attach copy. not yet complete
X		h. Is there a duplication of this series in your office, or in another office or agency? If yes, where? Department of Revenue
	X	i. Is this series (or a major portion of it) regularly microfilmed?
X		j. Does the record series result in a computer printout? The report in (g) above is personal-computer generated.

11. Retention Requirements

The following requires the series to be kept:

- | | | | |
|--------------------------|--------------|-----------------------------------|----------------|
| a. State Law | _____ years. | d. Audit period | _____ years. |
| b. Statute of limitation | _____ years. | e. Administrative need | 1 _____ years. |
| c. Federal law | _____ years. | f. Federal retention instructions | _____ years. |

Attach copy or excerpt of laws or regulations. Explain administrative need.

The Department of Revenue has instructed taxpayers to provide one copy of Form 850 to OER for statistical purposes. OER needs the 850s only long enough to extract data for the summary indicated in (g) above.

12. Approved Disposition Instructions

This agency recommends that the file series be cut off at the end of each:

☒ Calendar Year; ☐ Fiscal Year; ☐ Other _____ then,

- ☐ Hold in the current files area _____ month(s) _____ year(s); then
☐ Transfer to local holding area, hold _____ year(s); then
☐ Transfer to State Records Center; hold _____ year(s); then
☒ Destroy.
☐ Transfer to State Archives for permanent retention.
☐ Other (Specify)

These instructions apply to all prior and future accumulations of the series.

Agency Head/Designee (Signature)	Date	Records Management Officer (Signature)	Date
<i>Karl Jan</i>	8-19-85		
Recommendations in paragraph 12 are approved. (If disapproved, attach letter of explanation.)		State Records Committee (Signature)	Date
		State Auditor/Designee	8/27/85
		Secretary of State/Designee	8/23/85
		Attorney General/Designee	10/4/85